

A BILL FOR AN ORDINANCE

RELATING TO REAL PROPERTY TAXATION.

BE IT ORDAINED by the People of the City and County of Honolulu:

SECTION 1. Purpose. The purpose of this ordinance is to address agricultural dedications for real property taxation purposes.

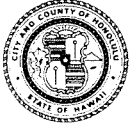
SECTION 2. Notwithstanding any ordinance to the contrary, an owner of land which has been dedicated for agricultural use for a period of 20 years may petition the director of budget and fiscal services ("director") for a cancellation of the dedication.

The director shall cancel the dedication as long as:

1. The owner does not owe delinquent taxes, penalties or interest for the dedicated parcel;
2. The dedicated parcel has been used for an agricultural use from the date the parcel was dedicated; and
3. The owner has filed a petition with the director for a 10-year dedication for the parcel that is approved by the director pursuant to the section 8-7.3, Revised Ordinances of Honolulu 1990, as amended.

The petition for cancellation of the 20-year dedication shall be filed with the director by September 1 of each calendar year, but no later than September 1, 2016, and shall be approved or disapproved by the director by October 31. If approved, the cancellation of the dedication shall be effective on July 1st of the following tax year.

Upon cancellation of the 20-year dedication, the owner shall not be subject to any rollback taxes and penalties for the parcel as a result of the cancellation.



CITY COUNCIL
CITY AND COUNTY OF HONOLULU
HONOLULU, HAWAII

ORDINANCE _____

BILL 26 (2013)

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SECTION 3. This ordinance shall take effect upon its approval, provided that this ordinance shall be repealed on November 1, 2016. The repeal of this ordinance shall have no effect on any 10-year dedications approved in connection with any cancellations of 20-year dedications approved pursuant to this ordinance.

INTRODUCED BY:

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DATE OF INTRODUCTION:

APR 10 2013

Honolulu, Hawaii

Councilmembers

APPROVED AS TO FORM AND LEGALITY:

Deputy Corporation Counsel

APPROVED this _____ day of _____, 20____.

KIRK CALDWELL, Mayor
City and County of Honolulu